



FORM INS-2
MAINE REVENUE SERVICES
ESTIMATED MONTHLY RETURN FOR USE BEGINNING 6/03
FIRE INVESTIGATION AND PREVENTION TAX

033101000

Account ID No.

Period Begin

Period End

Due Date

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Entity Information

1. Monthly Payment, FIRE	1. \$	<input type="text"/> - <input type="text"/> - <input type="text"/> • <input type="text"/>
2. Less: Prior Credit (if any)	2. \$	<input type="text"/> - <input type="text"/> - <input type="text"/> • <input type="text"/>
3. TOTAL Remittance with Return (line 1 less line 2; if less than zero, enter zero)	3. \$	<input type="text"/> - <input type="text"/> - <input type="text"/> • <input type="text"/>

DATE _____

BY _____

TEL. _____

*TITLE _____

*Must be signed by the President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-fact of a Reciprocal Insurer. See instructions below.

CONTACT PERSON _____

SPECIFIC INSTRUCTIONS

Line 1: Monthly Payment. For each month, this line should equal 1/12 of total liability.

INTEREST & PENALTY

Annually, the State Tax Assessor establishes the interest rate by rule. Interest is compounded monthly.

The penalty for failure to file a return is the greater of \$25 or 10% of the tax due, unless the return is filed more than 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure-to-file penalty becomes 100% of the tax otherwise due.

The penalty for failure to pay a tax liability timely is the greater of 1% of the outstanding liability for each month or fraction thereof during which the failure continues to a maximum of 25% of the outstanding liability.

ADJUSTMENT

If reconciliation return shows an overpayment, subtract the overpayment from the first month's payment of the following year.

REMITTANCE MUST ACCOMPANY RETURN. MAKE CHECK PAYABLE TO: TREASURER, STATE OF MAINE, SEND CHECK TO MAINE REVENUE SERVICES, P.O. BOX 1064, AUGUSTA, ME 04332-1064. This return is made in compliance with 36 M.R.S.A. § 2521-A and 25 M.R.S.A. § 2399.